

- 6 -

Remarks

Claim 21 has been amended by deleting the word "L-tartrate", and Claims 25 and 26 have been amended by deleting the word "whenever".

Claim Objections

Claims 25 and 26 have been amended as requested by the Examiner.

Claim rejections - 35 U.S.C. § 112

It is respectfully submitted that Claims 21 to 23 as amended satisfy the requirements of 35 U.S.C. § 112. The hydrogenation step affords levalbuterol, which is used to prepare levalbuterol L-tartrate.

Conclusion

Applicants respectfully submit that the application is now in order to receive a Notice of Allowance.

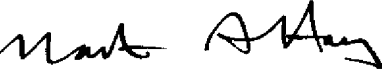
Communication by Telephone

The undersigned's office is located in the United Kingdom, and hence the Examiner may have difficulty contacting him from the USPTO by telephone. If the Examiner wishes to speak with the undersigned by telephone, the undersigned can be contacted by e-mail at martinahay@martin-a-hay.com and will call the Examiner as soon as possible. Alternatively, he can make contact by calling Robert Barker at Sepracor on 508 357 7304.

Serial No. 10/728,873
Response to Office Action of March 22, 2007

- 7 -

Respectfully submitted,



Hay, Martin Alexander
Agent for Applicants
Registration No. 39,459
Phone: 011 44 1625 500057
e-mail: martinahay@martin-a-hay.com

Customer No. 024330
[Martin A. Hay & Co.,
13 Queen Victoria Street
Macclesfield
Cheshire
SK11 6LP
UNITED KINGDOM]

March 28, 2007